

Message Text

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PAGE 01 SEOUL 07215 170958Z
ACTION EA-12

INFO OCT-01 EB-08 ISO-00 /021 W
-----116119 180730Z /21
R 170818Z AUG 78
FM AMEMBASSY SEOUL
TO USDOC WASHDC
INFO SECSTATE WASHDC 2922

UNCLAS SEOUL 7215

E.O. 11652: N/A
TAGS: ETRN, ELTN, KS
SUBJECT: REQUEST FOR INFORMATION BY MOTOR VEHICLE MANUFACTURERS
ASSN. OF THE U.S., INC. (MVMA)

1. EMBASSY HAS RECEIVED 8/12 TELEX FROM CHARLES FORD, MVMA (TWX 7108229245), REQUESTING INFORMATION ON ROAD USE TAXES AND VEHICLE REGISTRATION RATES FOR KOREA, INCLUDING TAXES ON GASOLINE, SALES TAX, AND VALUE ADDED OR ANNUAL USE TAX BASED ON VEHICLE ENGINE SIZE. FORD ASKED FOR REPLY ASAP.

2. EMBASSY HAS OBTAINED FOLLOWING INFORMATION, BELIEVED TO BE RESPONSIVE TO MVMA'S NEEDS, AND REQUESTS THAT USDOC TRANSMIT IT TO MVMA AT ITS DISCRETION. EMBASSY WILL NOT REPLY DIRECTLY.

- A. ROAD USE TAX: NONE.
- B. REGISTRATION TAX: NONE.
- . GASOLINE TAX ("SPECIL CONSUMPTION TAX"): 160 PERCENT OF EX-FACTORY SALES PRICE.
- D. LICENSE TAX: W21,600 PER ANNUM FOR PASSENGER CARS
W16,200 PER ANNUM FOR TRUCKS AND BUSES
- E. SALES TAX (SPECIAL CONSUMPTION TAX) (PASSENGER CARS ONLY: NOT CHARGED ON TRUCKS OR BUSES):
 - 1) ENGINE DISPLACEMENT LESS THAN 1500 CC: 15 PERCENT

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- OF SALES PRICE.
- 2. BETWEEN 1500 AND 2000 CC: 20 PERCENT OF SALES PRICE.
 - 3) OVER 2000 CC: 40 PERCENT OF SALES PRICE.
- F. VALUE ADDED TAX (VAT): 10 PERCENT OF (SALES PRICE, PLUS SPECIAL CONSUMPTION TAX WHEN APPLICABLE).
- G. ACQUISITION TAX (LOCAL TAX):
 - 1) 2 PERCENT OF (SALES PRICE--I.E. EX-FACTORY DELIVERY

PRICE--PLUS ALL TAXES), OR

2) 15 PERCENT OF (SALES PRICE PLUS ALL TAXES) FOR "LUXURY"
(FOREIGN MADE) CARS VALUED AT MORE THAN WON 3 MILLION AND
WITH WHEEL BASE OF 260 CM OR MORE.

H. ANNUAL USE TAX (COLLECTED AS AUTOMOBILE TAX. INCLUDES
DEFENSE TAX OF 30 PERCENT OF AUTOMOBILE TAX. TAX ON PASSENGER
CARS IS REDUCED AFTER 2 TO 3 YEARS OF USE. FIGURES IN WON
1,000 PER ANNUM):

BUSINESS USE NON-BUSINESS USE

1) PASSENGER CARS WITH:

A) MORE THAN 4 CYLINDERS

WITH WHEELBASE OF:

1. 275 CM OR MORE	199.2	1,458.6 #
2. UNDER 275 CM.	52.0	707.2 ##

1,716.0 IF 8 CYLINDERS OR MORE.

832.0 IF 8 CYLINDERS OR MORE.

B) 4 CYLINDERS OR LESS,

WITH ENGINE DISPLACEMENT

OF:

1. MORE THAN 1500 CC	39.5	324.5
2. BETWEEN 1000 AND 1500 CC	33.8	224.6
3. 1000 CC OR LESS	27.6	125.8

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2) BUSES

A) EXPRESS BUS	107.7	--
B) ORDINARY BUSES	45.5	100.1

3) TRUCKS WITH LOAD CAPACITY OF:

A) 1,000KG OR LESS	5.7	24.7
B) 1,001-2,000KG	8.3	29.9
C) 2,001 - 3,000KG	11.7	41.6
D) 3,001 - 4,000 KG	15.6	54.6
E) 4,001 - 5,000KG	19.6	68.9
F) 5,001 - 8,000KG	31.2	113.1
G) 8,001 - 10,000KG	39.0	136.5
H) MORE THAN 10,000KG	49.8	163.8

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Message Attributes

Automatic Decaptioning: X
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Current Classification: UNCLASSIFIED
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Copy: SINGLE
Draft Date: 17 aug 1978
Decaption Date: 01 jan 1960
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Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Document Unique ID: 00
Drafter: n/a
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Film Number: D780337-1067
Format: TEL
From: SEOUL
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ISecure: 1
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Subject: REQUEST FOR INFORMATION BY MOTOR VEHICLE MANUFACTURERS ASSN. OF THE U.S., INC. (MVMA)
TAGS: ETRN, ELTN, KS
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